

Finance and Administration Cabinet STANDARD PROCEDURE		ISSUED BY: Department of Revenue; Division of Human Resources
PROCEDURE # 6.3.1	SUBJECT: Applicant Filing Verifications	
EFFECTIVE DATE: 10/28/11		
CONTACT: Commissioner's Office		LOCATION: State Office Building, Station #1 PHONE: 502-564-3226

## STATEMENT OF AUTHORITY

1. The Finance and Administration Cabinet's Standard Procedures Manual establishes standard mandatory internal procedures cabinet-wide. These procedures are established in accordance with the Secretary's statutory authority under KRS 42.014 and KRS 12.270 to establish the internal organization and functions of the Cabinet as necessary to perform the duties effectively.
2. The Standard Procedures Manual may only be revised in accordance with the process outlined in Standard Procedure #1.1 entitled: "Finance Standard Procedures and Manual".

## I. PURPOSE

All applicants recommended for employment with the Department of Revenue (DOR) shall be in compliance with the tax laws of the Commonwealth of Kentucky so as to not compromise the DOR's ability to perform its statutory duties or to assign duties to the applicant. This procedure shall be followed for the following types of personnel actions:

- A. Appointments and new hires, both permanent full-time and seasonal;
- B. Reinstatements to the DOR; and
- C. Transfers to the DOR from other cabinets or agencies.

## II. PROCEDURE

### A. Authorization for Examination of Applicant Records

1. Each applicant interviewed for a position with the DOR shall complete the Authorization for Examination of Employee Records ([Form SP7.603010](#)). This form authorizes the DOR to verify that all required taxes have been paid by a potential employee.
2. The applicant shall sign and date the form in the presence of a witness.
3. The witness shall sign the form.

### B. Supervisor's Verification of Filing Status

1. Once an applicant is chosen to be recommended for the position, the supervisor shall check the filing status of that applicant only.

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2. If the Supervisor has access to the necessary tax information, he shall directly confirm that the applicant has filed individual income tax returns, if required to file, for the previous four (4) years.
3. If the supervisor does not have access to the necessary tax information, he shall forward a copy of the signed Authorization for Examination of Employee Records form with a copy of the applicant's employment application to the Division of Individual Income Tax.
  - a. The Division of Individual Income Tax shall verify that the applicant has filed individual income tax returns, if required to file, for the previous four (4) years.
  - b. The Division of Individual Income Tax shall then return the forms to the supervisor making the employment recommendation.
4. The Supervisor shall complete a Filing Verification ([Form SP7.603011](#)) and attach it and the Authorization for Examination of Employee Records form signed by the applicant, with the request for personnel action and supporting documentation.
5. The entire package shall be forwarded through the chain of command for approval, and then submitted to the DOR Office of the Commission for review.

### **C. Submission and Review**

1. The DOR Office of the Commissioner shall review the Filing Verification form and the Authorization for Examination of Employee Records form to ensure they are complete and that the applicant's records reflect compliance with the tax filing requirements of this policy.
2. Personnel actions cannot be processed until the verification is properly submitted. If the information is incomplete or incorrect, the documentation shall be returned to the appropriate supervisor for completion. It shall be the responsibility of that supervisor to correct any errors or complete the documentation and resubmit the information to the DOR Office of the Commissioner.
3. Once reviewed, the Office of the Commissioner forwards the original copies of the completed forms to the FAC Division of Human Resources for retention in the employee's file.

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### III. FORMS

[Form SP7.603010](#): Authorization for Examination of Employee Records

[Form SP7.603011](#): Filing Verification